

**EXHIBIT I**

LIST OF PREPA'S BANK ACCOUNTS, BALANCES, AND PRELIMINARY RESTRICTION CATEGORIZATIONS AS OF  
SEPTEMBER 30, 2022 AND NOVEMBER 1, 2022

**PREPA:**

Account Number	Financial Institution	9/30/2022 Balance (\$)	11/01/2022 Balance (\$) <sup>1</sup>	Categorization
132/BSA-45-4468	First Bank	\$217,984,445.66	\$200,786,595.80	<b>Restricted: Federal Funds</b> – funds provided by U.S. federal agencies, including FEMA and the U.S. Department of Housing and Urban Development, for the repair, replacement, restoration, improvement, resiliency, construction or hazard mitigation of the transmission and distribution (“ <u>T&amp;D</u> ”) system
132/BSA-50-2350	First Bank	\$177,186,999.15	\$185,011,204.86	<b>Restricted: Third Party Contract</b> – funds set aside for T&D expenditures relating to costs and expenses incurred in providing operating and maintenance services per Puerto Rico Transmission and Distribution System Operation and Maintenance Agreement dated as of June 22, 2020, by and among PREPA, the Puerto Rico Public-Private Partnerships Authority, Luma Energy, LLC, and Luma Energy Servco, LLC (the “ <u>LUMA Contract</u> ”)
132/BCP-55-2348	Banco Popular	\$149,612,983.74	\$149,879,821.57	<b>Restricted: Federal Funds</b> – funds provided by FEMA for working capital advances

<sup>1</sup> Updated balances as of November 1, 2022 were obtained from PREPA but have not been independently verified with the relevant financial institutions. They also identified four additional bank accounts each with a \$0 balance, but they are not included in this exhibit because they have been closed (as confirmed by the relevant financial institutions).

Account Number	Financial Institution	9/30/2022 Balance (\$)	11/01/2022 Balance (\$)¹	Categorization
132/BCP-56-1678	Banco Popular	\$112,527,994.33	\$184,340,588.50	<b>Restricted: Federal Funds</b> – funds provided by FEMA for reimbursement of costs of repairs from hurricane and earthquake damages
132/ORI-03-2677	Oriental Bank	\$92,196,591.97	\$69,924,994.79	Unrestricted
132/BCP-17-4253	Banco Popular	\$71,409,622.92	\$26,144,003.06	Unrestricted
132/BSA-48-2383	First Bank	\$61,599,739.66	\$61,828,695.53	<b>Restricted: Third Party Contract</b> – funds set aside for power generation expenditures relating to costs and expenses incurred in providing power and electricity per the LUMA Contract
132/BSA-46-2405	First Bank	\$48,907,285.15	\$52,193,282.79	<b>Restricted: Third Party Contract</b> – funds set aside for contingency reserve per the LUMA Contract
132/BSA-49-2361	First Bank	\$46,585,174.70	\$29,644,578.79	<b>Restricted: Third Party Contract</b> – funds set aside for capital improvements per the LUMA Contract
132/FIR-58-2515	First Bank	\$41,016,997.41	\$41,072,522.06	<b>Restricted: Third Party Contract</b> – funds set aside for costs and expenses incurred in power generation per the LUMA Contract
132/CIT-03-5287	Citibank	\$36,795,793.35	\$12,014,660.34	<b>Restricted: Court Order</b> – insurance proceeds funds set aside per court order (PREPA Title III Doc. 514) for repair, replacement, or reconstruction of damaged or destroyed property
132/BSA-47-2394	First Bank	\$33,659,588.44	\$76,564,357.52	<b>Restricted: Third Party Contract</b> – funds set aside for costs and expenses incurred in fuel supply arrangement per the LUMA Contract

Account Number	Financial Institution	9/30/2022 Balance (\$)	11/01/2022 Balance (\$)¹	Categorization
132/BSA-51-2372	First Bank	\$30,031,610.07	\$30,072,963.19	<b>Restricted: Third Party Contract</b> – funds set aside for outage event reserve per the LUMA Contract
132/BCP-47-2622	Banco Popular	\$22,780,656.14	\$22,780,656.14	<b>Restricted: Federal Funds</b> – funds provided by FEMA for hazard mitigation grant program approved costs
132/CIT-02-5015	Citibank	\$19,445,069.41	\$6,144,662.88	Unrestricted
132/FIR-39-5280	First Bank	\$16,918,452.46	\$16,940,006.10	<b>Asserted to be Restricted: Third Party Contract</b> – subject to PREPA bondholder litigation²
132/USB-01-8002	US Bank	\$16,878,288.09	\$16,878,429.13	<b>Restricted: Bondholder Contract</b> – funds held by PREPA bond trustee pursuant to the Trust Agreement of 1974, as amended, between PREPA and bond trustee
132/FIR-01-0527	First Bank	\$9,576,117.19	\$1,573,993.67	Unrestricted
132/BCP-11-3540	Banco Popular	\$7,196,157.80	\$10,347,137.13	<b>Restricted: Federal Funds</b> – funds provided by FEMA for Hurricane Maria related costs
132/BCP-19-5914	Banco Popular	\$3,826,644.93	\$6,702,886.81	<b>Restricted: Federal Funds</b> – funds provided by FEMA for earthquake related costs
132/FIR-40-5281	First Bank	\$3,343,323.16	\$3,347,582.46	Unrestricted
132/BCP-09-2689	Banco Popular	\$2,490,266.00	\$2,490,266.00	Unrestricted
132/BCP-02-3165	Banco Popular	\$2,161,060.93	\$2,164,915.30	Unrestricted

² This account relates to funds that are subject to litigation regarding the scope of PREPA bond trustee's security interest (Adv. Proc. No. 19-00391-LTS).

Account Number	Financial Institution	9/30/2022 Balance (\$)	11/01/2022 Balance (\$) <sup>1</sup>	Categorization
x6855	Banco Popular	\$1,985,034.44	\$1,988,574.86	Unreviewed <sup>3</sup>
x2592	Banco Popular	\$1,875,438.02	\$1,875,438.02	Unreviewed
x4708	Banco Popular	\$1,578,886.00	N/A <sup>4</sup>	Unreviewed
x5023	Citibank	\$1,548,651.02	\$1,551,558.13	Unreviewed
x5282	First Bank	\$1,162,635.32	\$1,164,116.49	Unreviewed
x8000	US Bank	\$966,889.87	\$969,856.41	Unreviewed
x5201	Citibank	\$835,476.44	\$546,850.94	Unreviewed
x0158	Banco Popular	\$631,531.83	\$900,325.42	Unreviewed
x9652	Banco Popular	\$257,566.50	\$257,883.84	Unreviewed
x7862	Banco Popular	\$162,119.41	\$162,119.41	Unreviewed
x9317	Banco Popular	\$143,417.73	\$110,968.95	Unreviewed
x8020	US Bank	\$126,549.06	\$126,550.12	Unreviewed
x9000	US Bank	\$65,706.64	\$65,707.19	Unreviewed
x5357	Banco Popular	\$60,591.73	\$297,892.49	Unreviewed
x8004	US Bank	\$59,817.06	\$59,817.56	Unreviewed
x8016	US Bank	\$36,895.93	\$36,896.24	Unreviewed
x2835	Banco Popular	\$34,000.00	\$34,000.00	Unreviewed
x3524	Banco Popular	\$31,835.82	\$76,235.35	Unreviewed
x5317	Citibank	\$25,978.73	\$25,978.73	Unreviewed
x9007	Banco Popular	\$2,043.88	\$624.17	Unreviewed
x9823	Banco Popular	\$1,420.76	N/A	Unreviewed
x8013	US Bank	\$944.67	\$944.67	Unreviewed
x8018	US Bank	\$250.39	\$250.39	Unreviewed
x9001	US Bank	\$152.61	\$152.61	Unreviewed
x8017	US Bank	\$46.06	\$46.06	Unreviewed

<sup>3</sup> Accounts with balances lower than \$2.0 million were not reviewed for restriction assessment. As of September 30, 2022, the accounts reviewed for restriction status represented approximately \$1.224 billion of the total \$1.236 billion, or 99.1% of funds held at the PREPA accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

<sup>4</sup> An updated balance for this account as of November 1, 2022 is not available as of preparation of this exhibit.

Account Number	Financial Institution	9/30/2022 Balance (\$)	11/01/2022 Balance (\$) <sup>1</sup>	Categorization
x0001	US Bank	\$9.96	\$9.96	Unreviewed
x1001	US Bank	\$9.32	\$9.32	Unreviewed
x8015	US Bank	\$5.13	\$5.13	Unreviewed
x8019	US Bank	\$5.03	\$5.03	Unreviewed
x4048	Banco Popular	\$0.00	\$0.00	Unreviewed
x5309	Citibank	\$0.00	N/A	Unreviewed
x9000	US Bank	\$0.00	N/A	Unreviewed
x8014	US Bank	\$0.00	N/A	Unreviewed
x2000	US Bank	\$0.00	N/A	Unreviewed
x0000	US Bank	\$0.00	N/A	Unreviewed
x5365	Banco Popular	\$0.00	\$0.00	Unreviewed
x3933	Banco Popular	\$0.00	\$0.00	Unreviewed
x3941	Banco Popular	\$0.00	\$0.00	Unreviewed
x0458	Banco Popular	\$0.00	\$0.00	Unreviewed
x7870	Banco Popular	\$0.00	\$0.00	Unreviewed
x6062	Banco Popular	\$0.00	\$0.00	Unreviewed
x5295	Citibank	\$0.00	\$0.00	Unreviewed
x5104	Citibank	\$0.00	N/A	Unreviewed
x5112	Citibank	\$0.00	N/A	Unreviewed
x5074	Citibank	\$0.00	N/A	Unreviewed
x5279	Citibank	\$0.00	\$0.00	Unreviewed
x5058	Citibank	\$0.00	\$0.00	Unreviewed
x5139	Citibank	\$0.00	\$0.00	Unreviewed
x5147	Citibank	\$0.00	\$0.00	Unreviewed
x5155	Citibank	\$0.00	\$0.00	Unreviewed
x5244	Citibank	\$0.00	N/A	Unreviewed
x1414	Oriental Bank	\$0.00	\$0.00	Unreviewed
x3073	Oriental Bank	\$0.00	\$0.00	Unreviewed
x8003	US Bank	\$0.00	N/A	Unreviewed

Account Number	Financial Institution	9/30/2022 Balance (\$)	11/01/2022 Balance (\$)¹	Categorization
x8021	US Bank	\$0.00	N/A	Unreviewed
x4099	US Bank	\$0.00	N/A	Unreviewed
x3001	US Bank	\$0.00	N/A	Unreviewed
x4001	US Bank	\$0.00	N/A	Unreviewed
x5000	US Bank	\$0.00	N/A	Unreviewed
<b>TOTAL</b>		<b>\$1,235,724,772.02</b>	<b>\$1,219,101,621.91</b>	